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May 10, 2011

**VIA ECF FILING AND
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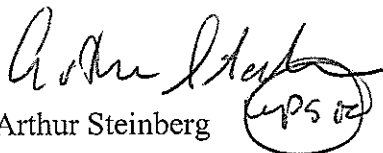
The Honorable Robert E. Gerber
United States Bankruptcy Judge
United States Bankruptcy Court
Southern District of New York
Alexander Hamilton Custom House
One Bowling Green
New York, New York 10004

**Re: In re Motors Liquidation Company, et al.
Case No. 09-50026**

Dear Judge Gerber:

King & Spalding LLP is counsel to General Motors LLC ("**New GM**") in the above-referenced bankruptcy cases. The Court has scheduled a hearing for May 17, 2011 to hear argument on the relief requested in various pleading filed by Billy Ray Kidwell. As referenced in the pleadings, Mr. Kidwell and New GM are also involved in litigation in the United States District Court for the Middle District of Florida ("**Florida District Court**"). In connection with that litigation, Mr. Kidwell has appealed various orders entered by the Florida District Court to the United States Court of Appeals for the Eleventh Circuit ("**Eleventh Circuit**"). On May 4, 2011, the Eleventh Circuit, *sua sponte*, entered an Order dismissing Mr. Kidwell's appeal of certain identified Orders entered by the Florida District Court. A copy of the Eleventh Circuit's Order is enclosed herewith.

Respectfully submitted,


Arthur Steinberg

cc: Mr. Billy Ray Kidwell
5064 Silver Bell Drive
Port Charlotte, Florida 33948